Timeline for Major Provisions of Second Engrossed Senate Bill 6097





- (14) Assesses up to a \$250 penalty on employers failing to file timely and complete tax reports. Employers knowingly misrepresenting payroll figures will be subject to a penalty up to ten times the difference in taxes paid and the amount of taxes determined, plus reasonable department expenses. If a delinquency is intended to evade the successorship provisions, the employer will be assigned to rate class 20 or 40, as applicable (sec. 22).
- (15) Exempts employers of non-resident alien workers with exempt visa classifications (H-2A & H-2B) from reporting and paying unemployment taxes on those workers (sec. 27).
- (16) Repeals insolvency surcharge (EHB 2901--2002 legislation) and marginal labor force attachment laws (sec. 35).
 - (17) Exempts stock options from definition of wages for reporting purposes (sec. 2).
 - (18) Charges all benefits to the account of the separating employer in the case of a voluntary quit where benefits are allowed (sec. 20-21).
 - (19) Studies of special administrative contributions, employer turnover, and new tax structure volatility due to Legislature (sec. 29).
 - (20) Requires that employers must increase by 12 rate classes to be eligible for voluntary contributions (sec. 17).
 - (21) Shifts from a 20 rate class array allocation (relative ranking) to a 40 rate class benefit ratio assignment (ab solute ranking) tax system (sec. 14).
 - (22) Adds a graduated social cost tax, by rate class (sec. 14).
 - (23) Assigns new employers a tax rate equal to 115% of the average industry tax rate (but not less than 1%) and social cost tax rate (sec. 14).
 - (24) Adds solvency surcharge to tax rate when the trust fund balance on September 30th provides less than six months of benefits (sec. 16).
 - (25) Assigns new employers the predecessor rate, or the rate of the predecessor with the highest payroll (sec. 18).
 - (26) Requires additions on the tax rate notice (sec. 19).
 - * Note: Calculation of average annual wage changes in 2007 (sec. 15).